

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 58052

CITY OF MILL CREEK

Snohomish County, Washington

January 1, 1995 Through December 31, 1995

Issue Date: March 7, 1997

TABLE OF CONTENTS

	Page
<hr/> Management Section <hr/>	
Independent Auditor's Report On Compliance With State Laws And Regulations	M-1
<hr/> Financial Section <hr/>	
Independent Auditor's Report On Financial Statements	F-1
General-Purpose Financial Statements:	
Combined Balance Sheet - All Fund Types And Account Groups - 1995	F-2
Combined Statement Of Revenues, Expenditures And Changes In Fund Balances - All Governmental Fund Types - 1995	F-4
Combined Statement Of Revenues, Expenditures, And Changes In Fund Balances - Budget And Actual - General, Special Revenue, Debt Service, And Capital Project Funds - 1995	F-5
Combined Statement Of Revenues, Expenses And Changes In Fund Equity - All Proprietary Fund Types - 1995	F-7
Combined Statement Of Cash Flows - All Proprietary Fund Types - 1995 . . .	F-8
Notes To Financial Statements	F-10
<hr/> Addendum <hr/>	
Directory Of Officials	A-1

CITY OF MILL CREEK
Snohomish County, Washington
January 1, 1995 Through December 31, 1995

Independent Auditor's Report On Compliance With State
Laws And Regulations

Mayor
City of Mill Creek
Mill Creek, Washington

We have audited the general-purpose financial statements, as listed in the table of contents, of the City of Mill Creek, Snohomish County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated November 7, 1996.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the city complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the city's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the city and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicated that, with respect to the items tested, the city complied, in all material respects, with the applicable laws and regulations referred to in the preceding paragraphs. With respect to items not tested, nothing came to our attention that caused us to believe that the city had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the city council and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

November 7, 1996

CITY OF MILL CREEK
Snohomish County, Washington
January 1, 1995 Through December 31, 1995

Independent Auditor's Report On Financial Statements

Mayor
City of Mill Creek
Mill Creek, Washington

We have audited the accompanying general-purpose financial statements of the City of Mill Creek, Snohomish County, Washington, as of and for the fiscal year ended December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the city's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the City of Mill Creek, at December 31, 1995, and the results of its operations and cash flows of its proprietary fund types for the fiscal year then ended, in conformity with generally accepted accounting principles.

Brian Sonntag
State Auditor

November 7, 1996